

Chief, Technical Accounting Staff

28 July 1953

Chief, Program Analysis Staff ✓

Inter-Division Accounting Controls

1. In order to complete the consolidations necessary to prepare and present an Agency Financial Statement on a current basis it is necessary that the 135 accounts maintained by Fiscal and Finance Divisions be in balance at the time that the monthly statements are rendered by the respective divisions.

2. The preparation of Financial Statements has been unduly delayed pending the reconciliation of the 135 accounts in Finance and Fiscal Divisions. This reconciliation has been long drawn out and has forced Program Analysis Staff personnel to work with Fiscal and Finance in attempting to balance the accounts. To date the 135.3 accounts (F/Y 1953) have not been completely reconciled. This delay is due to procedural and mechanical reasons.

3. It is requested that Technical Accounting Staff schedule a conference at the earliest possible date with representatives of Budget Division and Program Analysis Staff for the purpose of discussing the desirability of

1. Assigning to a specific organizational unit the responsibility for balancing accounts 135 and insuring that the accounts are reconciled prior to the submission of the monthly reports.
2. Establishing a uniform cut-off date for the entry of data in the accounts of Fiscal and Finance Divisions.
3. Providing controls which will assure that all posting media have been recognized by both Fiscal and Finance Divisions.

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